## **ABSTRACT**

An object of the invention is to increase the number of thin-film magnetic heads obtained.

In a wafer a plurality of rows of head-to-be sections to be thin-film magnetic heads are aligned. The wafer includes: an inter-row cutting section provided to be a position at which adjacent ones of the rows are to be separated; and an intra-row cutting section provided to be a position at which adjacent ones of the head-to be sections in each of the rows are to be separated. In the wafer a detection element for detecting an amount of processing is formed near the medium-facing surface-side end of the intra-row cutting section. An electrode for monitoring is formed in the inter-row cutting section in the wafer for electrically connecting the detection element to an external device. Furthermore, a lead for monitoring is formed in the intra-row cutting section for electrically connecting the electrode to the detection element.